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Dated: April 6, 2009

Electronic Signature for Anthony A. Laurentano: /Anthony A. Laurentano/

Docket No.: TOW-108US
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Seiji Sugiura et al.

Application No.: 10/533,182

Confirmation No.: 4456

Filed: April 27, 2005

Art Unit: 1795

For: FUEL CELL

Examiner: Kwang S. Han

MS AF
Commissioner for Patents
Post Office Box 1450
Alexandria, VA 22313-1450

RESPONSE TO FINAL OFFICE ACTION

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Final Office Action mailed January 6, 2009 (Paper No. 20081230), please reconsider the above-identified U.S. patent application in view of the following:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Remarks/Arguments begin on page 8 of this paper.